

Susan Durham, Director –  
Department of Finance

Sue Willson - Assessment  
Supervisor

Kent



County

Kent County  
Administration Complex  
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(Handicapped Accessible)

## Assessment Division

### ASSESSMENT REVIEW BOARD MINUTES

**DATE:** September 18, 2018  
**TIME:** 10:00 AM  
**LOCATION:** Room 126A, Kent County Complex

**CALL TO ORDER:** The meeting was called to order at 10:58 am by Chairman Wilt.

**PRESENT WERE:** Charles Wilt – Chairman  
Ron Eby Susan Durham  
Tim Johnson Sue Willson  
Daniel String

#### ADDITIONS OR DELETIONS TO THE AGENDA

Ms. Willson had three (3) additions to the Agenda. She stated that two (2) are Elderly/Disability Appeals; one (1) from Julia Krutenat of 94 Messina Hill Rd., Dover; and one (1) from Joanne Bartley of 437 S. Carter Rd., Smyrna. The third addition is under the Felton Community Fire Company's Charitable Exemption Requests for a property located on Main Street in Felton that was inadvertently missed being put on the Agenda.

#### ADOPTION OF THE AGENDA

On motion made by Mr. Eby and seconded by Mr. String, the Board voted 4 – 0 to approve the agenda with the additions.

#### APPROVAL OF MINUTES

On motion made by Mr. Johnson and seconded by Mr. Eby, the Board voted 4 – 0 to approve the minutes of June 26, 2018.

#### OLD BUSINESS

None

#### NEW BUSINESS

##### Exemption Requests:

Ms. Willson introduced a Government Exemption Request from the City of Dover for a property located at 222 West Reed Street in Dover. She stated that should the Board approve the request it should be contingent on the approval from the school districts as they have until September 24, 2018 to respond. Ms. Willson stated that this property is a vacant lot and the City of Dover bought it through tax monitions sale and that it was previously owned by a Church. She stated that the 2018 taxes in the amount of \$41.12 are due.

Mr. Johnson asked why the Church hadn't applied for exemption rather than losing the property. Ms. Willson stated that they should have and it really made no sense as to why they didn't.

On motion made by Mr. Johnson and seconded by Mr. String, the Board voted 4 – 0 to approve the exemption request and waive the 2018 taxes contingent on the school districts approval.

Ms. Willson introduced five (5) Charitable Exemption Requests from the Felton Community Fire Company for properties located on Jefferson Street and Main Street in Felton. She stated that these would also be contingent on approval from the school districts.

The first property, located at 14 Jefferson Street, has a house on it that is rented out and that the rental income goes into the Fire Company's General Fund, and that under the requirements for exemption, this is permitted. Ms. Willson stated that the property was purchased in December 2004 and that they are just now applying and that the 2018 taxes are due in the amount of \$455.95.

The second property, located at 16 Jefferson Street, is a vacant lot, purchased in 2005. Ms. Willson stated that once again, they are just now applying and that the 2018 taxes are due in the amount of \$62.75.

The third property, located on Jefferson Street, had a house on it that was demolished. Ms. Willson stated that the 2018 taxes are due in the amount of \$411.38.

The fourth property, located on Jefferson Street, is a vacant lot. Ms. Willson stated that the 2018 taxes are due in the amount of \$67.78.

The fifth property, located on Main Street (8-07-138.08-02-55.00,) has a house on it that is to be demolished. Ms. Willson stated that the 2018 taxes are due in the amount of \$741.42.

On motion made by Mr. Johnson and seconded by Mr. Eby, the Board voted 4 – 0 to approve the five (5) exemption requests and waive the 2018 taxes contingent on approval from the school districts.

Ms. Willson introduced 26 Parkland Exemption Requests from the Longacre Village Homeowners Association for 25 parcels of open space and one (1) parcel that the Community's clubhouse is on. She stated that 2018 taxes are due in the amount of \$2,727.23 for all 26 parcels combined.

A brief discussion followed concerning renting of the clubhouse. Ms. Durham stated that they are permitted to rent to the residents of the Community but not to anyone not living within the Community.

Mr. String asked if she was waiting for the school districts approval. Ms. Willson stated that she was not.

On motion made by Mr. String and seconded by Mr. Johnson, the Board voted 4 – 0 to approve the 26 exemption requests and waive the 2018 taxes.

#### Elderly/Disability Exemption Appeals

Applications received late:

The following Appeals being considered for a one (1) time waiver for being received after the deadline are:

Margaret A. Bevans (18 Daisey Rd., Clayton) – received 8-31-18

Jimmy & Kimberley Blair (3066 Sandtown Rd., Felton) – received 8-27-18  
Helen L. Breeding (141 Ruritan Lane, Viola) – received 9-4-18  
Mabel D. Carey (41 Conway Rd., Harrington) – received 8-22-18  
John S. Clendaniel (2146 Bowers Beach Rd., Frederica) – received 8-16-18  
Kevin Coker (36 Charo Ave., Lot 8, Smyrna) – received 8-20-18  
Michael Hamby (5050 Milford-Harrington Hwy., Harrington) – received 9-7-18  
James E. Jefferson (6425 Chateau Dr., Milford) – received 8-20-18  
Donald W. Short (970 Peachtree Run, Magnolia) – received 8-20-18  
Donald T. & Mary Jane Sienkiewicz (107 Bluebell Dr., Magnolia) – received 8-28-18  
Mary Wolford (19 Pearsons Corner Rd., Hartly) – received 7-20-18  
Vandalia Young (6 Whispering Lane, Magnolia) – received 8-17-18  
Julia Krutenat (94 Messina Hill Rd., Dover)  
Joanne Bartley (437 S. Carter Rd., Smyrna)

Mr. String asked what the deadline was for applications. Ms. Willson stated that it was April 30<sup>th</sup>. She added that while in the program, persons are required to apply every year and then when they don't and receive their tax bill they call or come in and that is why they have these tardy applicants. Mr. String asked if there was a cutoff for these appeals last year. Ms. Willson stated that yes there was, September 30<sup>th</sup>, the due date for taxes. Ms. Durham stated that they had only and would only bring serious cases before the Board after September 30<sup>th</sup>.

Ms. Willson stated that the Board should consider Ms. Bartley's appeal separately and then they could do the others together as is normally done. She stated that Ms. Bartley has not submitted an application and repeated attempts to contact her have failed. Ms. Willson stated that she has been in the program and missed the deadline but called and asked that an application be sent to her. She stated that the application was sent on August 28, 2018 but she has not returned it and reiterated that multiple attempts to contact her by telephone have had no response.

Ms. Durham added that in cases such as this, it is likely to mean that the person is living somewhere else. Mr. String stated that if the Board doesn't have an application there is nothing to act on. Ms. Durham stated that can be the Board's decision so that she can be told the matter was brought before the Board. She added that if an application came in now it wouldn't be brought to the Board anyway.

A brief discussion followed regarding the application deadline and the fact that there is no application to consider and appeal. During this discussion, Ms. Durham checked Ms. Bartley's account and stated that the taxes were paid.

No action was taken by the Board.

Ms. Willson stated that the other persons listed for appeal had all been in the program and none had received a prior waiver.

On motion made by Mr. Johnson and seconded by Mr. String, the Board voted 4 – 0 to approve the remaining appeals as a one (1) time waiver for being received after the deadline.

#### OTHER BUSINESS

Ms. Willson stated that there may be a gentleman appealing the fact that his chicken houses are being taxed because they should be exempt as part of his nutrient management plan. She stated that he maintains that in the event of a catastrophic event, the chickens would be composted in the chicken houses. She further stated that he maintains that Kent Conservation District has said that if he didn't have the chicken houses, he would need a nutrient management plan.

Ms. Willson informed the Board that Kent County does not tax manure sheds, composting sheds and nutrient management buildings, but that chicken houses have never been considered nutrient management buildings and no plans to do so were known.

Mr. Eby asked how the County responded to him. Ms. Willson stated that he was told that the taxes are indeed due and now it is up to him to decide if he wants to appeal it to the Board.

A brief discussion followed.

#### PUBLIC COMMENTS

None

#### BOARD COMMENTS

None

#### NEXT MEETING DATE

The next meeting of the Kent County Assessment Review Board will be Tuesday, November 13, 2018.

#### ADJOURNMENT

On motion made by Mr. Eby and seconded by Mr. Johnson the Board voted 4 - 0 to adjourn at 11:42 am.

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Charles Wilt - Chairman